

File this return with Collector of Internal Revenue on or before March 15, 1945. Any balance of tax due (item 8, below) must be paid in full with return. See separate Instructions for filling out return.

FORM 1040
Treasury Department
Internal Revenue Service

**U. S. INDIVIDUAL INCOME TAX RETURN
FOR CALENDAR YEAR 1944**

1944

or fiscal year beginning _____, 1944, and ending _____, 1945

EMPLOYEES.—Instead of this form, you may use your Withholding Receipt, Form W-2 (Rev.), as your return, if your total income was less than \$5,000, consisting wholly of wages shown on Withholding Receipts or of such wages and not more than \$100 of other wages, dividends, and interest.

NAME _____
(PLEASE PRINT. If this return is for a husband and wife, use both first names)

ADDRESS _____
(PLEASE PRINT. Street and number or rural route)
(City or town, postal zone number) (State) Social Security No. (if any)

Do not write in these spaces

File Code _____

Serial No. _____

District _____

(Cashier's Stamp)

1. List your own name. If married and your wife (or husband) had no income, or if this is a joint return of husband and wife, list name of your wife (or husband). List names of other close relatives with 1944 incomes of less than \$500 who received more than one-half of their support from you. If this is a joint return of husband and wife, list dependent relatives of both.

Your Exemptions	NAME (Please print)	Relationship	NAME (Please print)	Relationship
Your name	x x x x x x x x			

2. Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1944, BEFORE PAY-ROLL DEDUCTIONS for taxes, dues, insurance, bonds, etc. Members of armed forces and persons claiming traveling or reimbursed expenses, see Instruction 2.

PRINT EMPLOYER'S NAME	WHERE EMPLOYED (CITY AND STATE)	AMOUNT	\$

Enter total here → \$

3. Enter here the total amount of your dividends and interest (including interest from Government obligations unless wholly exempt from taxation) _____

4. If you received any other income, give details on page 3 and enter the total here _____

5. Add amounts in items 2, 3, and 4, and enter the total here _____

If item 5 includes income of both husband and wife, show husband's income here, \$ _____; wife's income here, \$ _____

IF YOUR INCOME WAS LESS THAN \$5,000.—You may find your tax in the tax table on page 2. This table, which is provided by law, is based on the same tax rates as are used in the Tax Computation on page 4. The table automatically allows about 10 percent of your total income for charitable contributions, interest, taxes, casualty losses, medical expenses, and miscellaneous expenses. If your expenditures and losses of these classes amount to more than 10 percent, it will usually be to your advantage to itemize them and compute your tax on page 4.

IF YOUR INCOME WAS \$5,000 OR MORE.—Disregard the tax table and compute your tax on page 4. You may either take a standard deduction of \$500 or itemize your deductions, whichever is to your advantage.

HUSBAND AND WIFE.—If husband and wife file separate returns, and one itemizes deductions, the other must also itemize deductions.

6. Enter your tax from table on page 2, or from line 15, page 4 _____ \$

7. How much have you paid on your 1944 income tax?

(A) By withholding from your wages (Attach Withholding Receipts, Form W-2) \$ _____

(B) By payments on 1944 Declaration of Estimated Tax _____

Enter total here → \$

8. If your tax (item 6) is larger than payments (item 7), enter BALANCE OF TAX DUE here _____ \$

9. If your payments (item 7) are larger than your tax (item 6), enter the OVERPAYMENT here _____ \$

Check (✓) whether you want this overpayment: Refunded to you ; or Credited on your 1945 estimated tax

If you filed a return for a prior year, what was the latest year? _____

Is your wife (or husband) making a separate return for 1944?

("Yes" or "No")

To which Collector's office was it sent? _____

If "Yes," write below:

To which Collector's office did you pay amount claimed in item 7 (B), above? _____

Name of wife (or husband) _____

Collector's office to which sent _____

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

(Signature of person (other than taxpayer or agent) preparing return)

(Date)

(Signature of taxpayer)

(Date)

(Name of firm or employer, if any) (If this is a joint return of husband and wife, it must be signed by both)

(SEE TAX TABLE BELOW)

16-41002-1

If you use this table, tear off this page and file only pages 1 and 3

Page 2

TAX TABLE—FOR INCOMES UNDER \$5,000

Read down the shaded columns below until you find the line covering the total income you entered in item 5, page 1. Then read across to the column headed by the number corresponding to the number of persons listed in item 1, page 1. Enter the tax you find there in item 6, page 1.

Husband and wife see Special Rule at end of table.

If total income in item 5, page 1, is—		And the number of persons listed in item 1, page 1, is—					If total income in item 5, page 1, is—		And the number of persons listed in item 1, page 1, is—							
At least	But less than	1 2 3 4 5 or more					At least	But less than	1 2 3 4 5 6 7 8 9 or more							
		Your tax is—							Your tax is—							
\$0	\$550	\$0	\$0	\$0	\$0	\$0	\$2,300	\$2,325	\$364	\$264	\$164	\$64	\$47	\$47	\$47	\$47
550	575	1	0	0	0	0	2,325	2,350	369	269	169	69	48	48	48	48
575	600	7	1	1	1	1	2,350	2,375	374	274	174	74	49	49	49	49
600	625	12	2	2	2	2	2,400	2,425	384	284	184	84	50	50	50	50
625	650	17	2	2	2	2	2,425	2,450	390	290	190	90	51	51	51	51
650	675	22	3	3	3	3	2,450	2,475	395	295	195	95	51	51	51	51
675	700	27	4	4	4	4	2,475	2,500	400	300	200	100	52	52	52	52
700	725	32	4	4	4	4	2,500	2,525	405	305	205	105	53	53	53	53
725	750	38	5	5	5	5	2,525	2,550	410	310	210	110	54	54	54	54
750	775	43	6	6	6	6	2,550	2,575	415	315	215	115	54	54	54	54
775	800	48	6	6	6	6	2,575	2,600	421	321	221	121	55	55	55	55
800	825	53	7	7	7	7	2,600	2,625	426	326	226	126	56	56	56	56
825	850	58	8	8	8	8	2,625	2,650	431	331	231	131	56	56	56	56
850	875	64	8	8	8	8	2,650	2,675	436	336	236	136	57	57	57	57
875	900	69	9	9	9	9	2,675	2,700	441	341	241	141	58	58	58	58
900	925	74	10	10	10	10	2,700	2,725	446	346	246	146	58	58	58	58
925	950	79	10	10	10	10	2,725	2,750	452	352	252	152	59	59	59	59
950	975	84	11	11	11	11	2,750	2,775	457	357	257	157	60	60	60	60
975	1,000	89	12	12	12	12	2,775	2,800	462	362	262	162	60	60	60	60
1,000	1,025	95	12	12	12	12	2,800	2,825	468	367	267	167	61	61	61	61
1,025	1,050	100	13	13	13	13	2,825	2,850	473	372	272	172	62	62	62	62
1,050	1,075	105	14	14	14	14	2,850	2,875	479	378	278	178	62	62	62	62
1,075	1,100	110	14	14	14	14	2,87									

S U B - A INCOME FROM ANNUITIES OR PENSIONS

ount you paid in) \$ _____ 4. Total amount received this year _____

2. Amount received tax-free in prior years		5. Excess, if any, of line 4 over line 3	
3. Remainder of your cost (line 1 less line 2)	\$	6. Enter line 5, or 3 percent of line 1, whichever is greater	\$
Schedule B.—INCOME FROM RENTS AND ROYALTIES			

Net profit (or loss) (col. 2 less sum of cols. 3, 4, and 5)	\$	\$	\$	\$
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COST OF GOODS SOLD **OTHER BUSINESS DEDUCTIONS**
(To be used where inventories are an income-determining factor)

(Enter the letters "C," or "C or M," on line 2 and 8 if inventories are valued at either

cost, or cost or market whichever is lower)		13. Taxes on business and business property	
2. Inventory at beginning of year	\$	14. Losses (explain in Schedule G)	
3. Merchandise bought for sale		15. Bad debts arising from sales or services	
4. Labor		16. Depreciation, obsolescence and depletion (explain in Schedule F)	
5. Material and supplies		17. Rent, repairs, and other expenses (explain in Schedule G)	
6. Other costs(explain in Schedule G)		18. Amortization of emergency facilities (attach statement)	
7. Total of lines 2 to 6	\$	19. Net operating loss deduction (attach statement)	
8. Less inventory at end of year			
9. Net cost of goods sold (line 7 less line 8)	\$	20. Total of lines 11 to 19	\$
10. Gross profit (line 1 less line 9)	\$	21. Total of lines 9 and 20	\$
		22. Net profit (or loss) (line 1 less line 21)	

Net gain (or loss) from sale or exchange of property other than capital assets (from separate Schedule D) _____

Schedule E.—INCOME FROM PARTNERSHIPS, ESTATES AND TRUSTS, AND OTHER SOURCES		
Name and address of partnership, syndicate, etc.	Amount, \$	
Name and address of estate or trust	Amount,	
Other sources (state nature)	Amount,	
Total		
Total income from above sources (Enter as item 4, page 1)		\$

(If buildings, state material or which constructed) acquired or other nondepre- ciated in use at end of year allowed (or allowable) in prior years other basis to be recovered accumulated depreciation beginning of

Schedule C - EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B, AND LINES 6, 14, AND 17 OF SCHEDULE C.

	\$				\$

Page

**Do not itemize deductions if—(1) You determine your tax from the tax table on page 2, or
 (2) Your total income is \$5,000 or more and you claim the \$500 standard deduction.**

If husband and wife living together at end of year file separate returns and one itemizes deductions, the other must file his or her return on Form 1040, and must also itemize deductions.

DEDUCTIONS

Describe deductions and state to whom paid. If more space is needed, list deductions on separate sheet of paper and attach to this return

Amount

Contributions	-----	\$ -----
	-----	\$ -----
	-----	\$ -----

1

—

Taxes			
Total Taxes			
Losses from fire, storm, shipwreck, or other casualty, or theft			
Total Allowable Losses (not compensated by insurance or otherwise)			
Medical and dental expenses			
Net Expenses (not compensated by insurance or otherwise) _____ \$ _____ Enter 5 percent of item 5, page 1, and subtract from Net Expenses _____			
Allowable Medical and Dental Expenses. See Instruction for limitation.			
Miscellaneous (including alimony, amortizable bond premium, special deduction for the blind, etc.)			
Total Miscellaneous Deductions _____			
TOTAL DEDUCTIONS _____ \$ _____			
TAX COMPUTATION—FOR PERSONS NOT USING TAX TABLE ON PAGE 2			
1. Enter amount shown in item 5, page 1. This is your Adjusted Gross Income. _____ \$ _____			
2. Enter DEDUCTIONS (if deductions are itemized above, enter the total of such deductions; if adjusted gross income (line 1, above) is \$5,000 or more and deductions are not itemized, enter the standard deduction of \$500). _____ \$ _____			
3. Subtract line 2 from line 1. Enter the difference here. This is your Net Income. _____ \$ _____			
4. Enter your Surtax Exemptions (\$500 for each person listed in item 1, page 1). _____ \$ _____			
5. Subtract line 4 from line 3. Enter the difference here. This is your Surtax Net Income. _____ \$ _____			
6. Use the Surtax Table in instruction sheet to figure your Surtax on amount entered on line 5. Enter the amount here. _____ \$ _____			
7. Copy the figure you entered on line 3, above. (If line 3 includes partially tax-exempt interest, see Tax Computation Instructions). _____ \$ _____			
8. Enter your Normal-Tax Exemption (\$500 if return includes income of only one person; otherwise see Tax Computation Instructions). _____ \$ _____			
9. Subtract line 8 from line 7, and enter the difference here. _____ \$ _____			
10. Enter here 3 percent of line 9. This is your Normal Tax. _____ \$ _____			
11. Add the figures on lines 6 and 10, and enter the total here. (If alternative tax computation is made on separate Schedule D, enter here tax from line 15 of Schedule D). _____ \$ _____			
If you used the \$500 standard deduction in line 2, disregard lines 12, 13, & 14, and copy on line 15 the same figure you entered on line 11			
12. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116). _____ \$ _____			
13. Enter here any income tax paid at source on tax-free covenant bond interest. _____ \$ _____			

3 percent of line 9. This is your Normal Tax. _____ \$
Enter on lines 6 and 10, and enter the total here. (If alternative tax computation is made on separate Schedule D.)

11. Add the figures on lines 6 and 10, and enter the total here. (If alternative tax computation is made on separate Schedule D, enter here tax from line 15 of Schedule D) _____ \$ _____

If you used the \$500 standard deduction in line 2, disregard lines 12, 13, & 14, and copy on line 15 the same figure you entered on line 11

12. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116) _____ \$ _____

13. Enter here any income tax paid at source on tax-free covenant bond interest _____ \$ _____

14. Add the figures on lines 12 and 13 and enter the total here _____

15. Subtract line 14 from line 11. Enter the difference here and in item 6, page 1. This is your tax _____ \$ _____